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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Date 15/01/2008

Appeal No. E/2961/2007, &E/S/2640/2007

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S A.B.TOOLS LTD.
PLOT NO 7 & 8 , SECTOR-3, PARWANOO, DISTT.
SOLAN (HP)

M/S A.B.TOOLS LTD.

C.C.E. CHANDIGARH

STAY ORDER NO. 08/08-EX

I am directed to transmit herewith a certified copy of Final order No. 07/2008 Excise
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant
Vs
Respondent
dated 9-1-08


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017

2. Adv. / Consult

~~MR. ARUN KUMAR MAHAJAN~~

SH. BIPIN GARG, ADV.,

B-1/1289-A, VASANT KUNJ,

N. DELHI-70

3. C.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R. Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi


11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
PRINCIPAL BENCH,
NEW DELHI,
COURT NO.1

EXCISE STAY APPLICATION NO.2640 OF 2007 IN EXCISE APPEAL
NO.2961 OF 2007

Date of Hearing/Decision:9.1.2008

[Arising out of order-in-appeal No.183/CE/CHD/2007 dated 14.6.2007
passed by the Commissioner of Central Excise (Appeals), Chandigarh]

M/S. A.B. Tools Ltd.

Applicant

[Rep.by:Mr. Bipin Garg, Advocate]

Versus

CCE, Ludhiana

Respondent

[Rep.by:Mr. S.M., Authorized Representative (DR)]

Per T.K. Jayaraman: Final **ORDER** No- 07/2008 EX
STAY ORDER No- 08/2008 EX

The learned advocate narrated the sequence of events leading to the impugned order. We find that the impugned order of the Commissioner (Appeals) has dismissed the appeal of the appellants only for non-compliance. Therefore, presently we are not inclined to go into the merits of the case. Taking into consideration all the facts and circumstances of the case, we order pre-deposit of rupees nine lakhs only towards duty and remand the matter to the Commissioner for decision on merits. The amount has to be deposited within a period of two months. On deposit of such amount, the balance amount of duties and penalties stand waived and the Commissioner (Appeals) would decide the case on merits.

[Dictated and pronounced in the open Court]

[Justice S.N. Jha]
President

[T.K. Jayaraman]
Member (Technical)